



Posted 10/01/2012  
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STATE OF DELAWARE  
DEPARTMENT OF STATE

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DIVISION OF PROFESSIONAL REGULATION

**PUBLIC MEETING MINUTES:**

**BOARD OF ACCOUNTANCY  
August 15, 2012 at 9:00 a.m.**

**PLACE:**

861 Silver Lake Boulevard, Dover, Delaware  
**Conference Room B**, second floor of the Cannon Building

**MINUTES APPROVED:**

**MEMBERS PRESENT**

Judith Scarborough, Professional Member, Secretary  
Robert Mosch, Professional Member  
Jeffrey Premo, Professional Member  
Robert Paretta, Educational Member  
James Cohee, Professional Member  
Gary Pippin, Public Member  
Denise Stokes, Public Member

**ABSENT**

Michael Wollaston, Professional Member, President  
Sharron Cirillo, Professional Member

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Daniel Stevenson, Deputy Attorney General  
Shelly Ide, Administrative Specialist II

**ALSO PRESENT**

Joni Peebles, CPA Applicant  
Dana Rubenstein, Delaware Society of Certified Public Accountants

**CALL TO ORDER**

Ms. Scarborough called the meeting to order at 9:56am.

**REVIEW OF MINUTES**

A motion was made by Mr. Paretta, seconded by Mr. Pippin, to approve the minutes of the July 18, 2012, meeting. The motion carried unanimously.

**UNFINISHED BUSINESS**

**Re-Review of Applications**

A motion was made by Mr. Cohee, seconded by Mr. Mosch, to approve the applications of Daniel Leul, C. Leah Erlich Loeb, Karen McKenna & Mani Bhasin<sup>1</sup>. The motion carried unanimously.

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<sup>1</sup> Application was initially approved during re-review, but upon further observation – her work experience affidavit needs further clarification. This will be re-presented to the Board in September.

A motion was made by Mr. Cohee, seconded by Mr. Mosch, to table the application of Ismael Cisse, as his supervisor is not a valid CPA Permit holder. The motion carried unanimously.

A motion was made by Mr. Cohee, seconded by Mr. Mosch, to propose to deny the application of Jeter & Associates, as the application is over 1yr old & we don't have the change of name paperwork, as requested. The motion carried unanimously.

#### Hearing Officer Recommendations

Mr. Stevenson presented the Board with the Hearing Officer recommendations for Paul Fayad, Saumil Shah, & Lin Gui. Ms. Scarborough made a motion, seconded by Mr. Mosch to accept the recommendations for Saumil Shah, & Lin Gui. They requested Mr. Fayad to receive a letter of reprimand, in addition to the recommendation. The motion carried unanimously. Mr. Stevenson will draft the letter of reprimand and the public orders accordingly.

Ms. Ide update the Board that the Rule to Show Cause Hearing letters for Richard Jones and Jones, Moore & Associates were both returned as undeliverable. The envelope addressed to the firm has a note on it stating "closed 7/21". Mr. Stevenson recommended that The Board still holds a hearing in order for Mr. Moore to have his permit cleared of the previous hearing officer recommendation/fine.

#### Continuing Education Audit Reviews

Mr. Mosch made a motion, seconded by Mr. Cohee, to accept the CPEs from Ms. Ava Hin Pui Chan<sup>2</sup>. The motion carried unanimously.

Mr. Mosch made a motion, seconded by Mr. Cohee, to refer Fleurette Sydney, & Yimei Yao back to the hearing officers for a rule to show cause hearing on their deficient CPE Audit. The motion carried unanimously.

Mr. Mosch made a motion, seconded by Mr. Cohee, to deny Dmitry Skupchenko's request for an exception because of his foreign residency. The motion carried unanimously.

### **NEW BUSINESS**

#### Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to approve the applications of Thomas Archibald, Kristina Scheler, Debora Diggins, Megan Delaney, Karthikeyan Baskaran, Shawn Stutz, Altaf Lalani, Charles Mosher, Marisa Muddiman, Jennifer Picolletti, Susan Soman, John Alcaro, Joshua Wallet, Kelly Derflinger, Michelle Godwin, Corey Gibson, Karthik Ramaswamy, Andrew Woo, Sun Kyoung Shin, James Strohmenger, Jr., Stephen Friedman, Siva Nehru, Stevani Budiman, Glen Dymond, & Shang Dong Lu. The motion carried unanimously.

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<sup>2</sup> Ms. Chan's continuing education was approved at the meeting, but later discovered that although all hours are complete, 58 hours were completed after the renewal period.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to table the application of Rong Ye, as the work experience affidavit submitted was not from a direct supervisor. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to table the applications of Meena Yadav, Rajat Bhansali, & Vartika Vijay all for clarification on the validity of the notary. Each applicant lives/works in India, as does Kent François, the supervisor, yet the affidavits were notarized in the USA. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to table the application of Lana Purcell as the Board requests clarification of the actual hours worked. The Affidavit of Supervised Work Experience states that she worked 22+ hours per week for 7 years. The Board is asking for clarification so they can determine if she met the requirement as stated in the Rules & Regulations 5.3. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to table the application of Steven Golub, as there was no proof of an auditing course. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to table the application of Karishma Baluchi, for clarification on the validity of the notary. The applicant lives/works in India, as does Kent François, the supervisor, yet the affidavit was notarized in the USA. This notary also appears to be expired & a new expiration date was hand-written in on the affidavit. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to table the application of Asam Nadeem for clarification on the affidavit. The supervisor states the dates of employment as 5/2008-4/2012. The Board is asking for mm/dd/yyyy specifications due to the possibility of lacking a month of supervision. Also, the applicant lives/works in Saudi Arabia, and the supervisor, Michael Wayne Sumruld, lives in Dubai, yet the affidavit was notarized in the USA. The Board wished to have clarification on this as well. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to table the application of Leslie Noji for lacking work experience in taxation. The Board wished to have detailed clarification of all work activities performed. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to propose to deny (PTD) the application of Joni Peebles for lacking adequate supervision by a licensed CPA. Ms. Peebles had previously requested that if the Board PTD her application, that she could withdraw it. She would then apply as a Public Accountant. The motion carried unanimously.

#### Review of CPA Permit Applications

A motion was made by Ms. Stokes, seconded by Mr. Cohee, to table the application of Ed Doran due to lacking of GAAP experience. The motion carried unanimously.

#### Review of Firm Permit Applications

A motion was made by Mr. Paretta, seconded by Mr. Pippin, to approve the application of Paul M Willbanks, CPA. The motion carried unanimously.

A motion was made by Mr. Paretta, seconded by Mr. Pippin, to table the application of CPA Opinion Partners, LLC. The firm currently only has one employee, which makes the name sound misleading. The firm must hire additional employees or rename the firm. The motion carried unanimously.

#### Review of PA Permit Applications

A motion was made by Mr. Pippin, seconded by Ms. Stokes, to approve the application of Breno Oliveira. The motion carried unanimously.

#### Ratification of CPA Certificate Applications

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to ratify the applications of Satyanarayana Ayalasomayajula, Michinori Matsumura, Andrea Burgess, Kwang Hwan Kim, Tomoaki Akatsuka, and Yuko Arita. The motion carried unanimously.

#### Review of Late Renewal

A motion was made by Ms. Scarborough, seconded by Mr. Mosch, to send the file of Teresa Zaki to the hearing officers, as continuing education submitted was all completed self study work. The motion carried unanimously.

#### Complaint Status

04-02-11	Open
04-03-11	Open
04-04-11	Open
04-05-11	Open
04-06-11	Assigned to Board
04-01-12	Assigned to Hearing Officer
04-02-12	Open
04-03-12	Open
04-04-12	Open
04-05-12	Open
04-06-12	Open
04-07-12	Closed
04-08-12	Open
04-09-12	Open
04-10-12	Open

#### **OTHER BUSINESS BEFORE THE BOARD**

##### Email from Chris Chung

Ms. Ide received an email from Chris Chung asking about the licensure requirements of CPAs in USA vs. Hong Kong. Ms. Ide presented the questions to the Board for comment & will submit the responses to Chris Chung.

### Public Accountancy

Ms. Ide presented the Board with a question regarding the educational verbiage in the license law and the rules & regulations whereas it is stated:

License Law § 110. (c) (2):

*(2) Holds, at a minimum, **an associate degree**, conferred by an accredited college or university, or a degree from an accredited 2-year college with a concentration in accounting, or what the Board determines to be substantially the equivalent of such concentration;*

Rules & Regulations 6.1.3:

*Effective August 1, 2012, an applicant shall qualify to sit for the FAR and AUD portions of the Uniform Certified Public Accountants Examination only if he or she holds at least a **Baccalaureate Degree** with 120 credit hours.*

Ms. Scarborough informed Ms. Ide that there are two scenarios one can apply for a *Public Accountancy Permit*. If the applicant chooses to apply for the PA Permit w/ an Associates degree, they will be permitted to sit for the exam, but they must pass all 4 parts of the exam. However, if they have a Bachelor's Degree, they would qualify to sit for the FAR & AUD portions of the CPA exam in order to obtain their PA Permit.

### Certificate Education Requirements

Candidates may qualify to sit for the exam while having 120 credit hours, but they are not able to obtain the permit until they have met the new requirement of 150 semester hours & 24 of those are in accounting.

### NASBA International Evaluation Services

Ms. Ide contacted Kansas & Washington to get their feedback. Both states mentioned that they use multiple evaluation services & decided to include NASBA's International Evaluation Service. Kansas currently utilizes 4 services, whereas Washington uses 12.

### Two-tier State

Delaware is still considered a two-tier state. Although, candidates may still obtain just the certificate, there are special requirements that must be met in order to do so.

### CE provider Fee

Ms. Ide informed the Board that the Division of Professional Regulation is going to be implementing a fee for each continuing education course application for providers to apply for approval. This fee should start around November 2012 or soon thereafter.

### Notaries

It is the Board's understanding that a notary is to witness the signature of the applicant &/or the supervisor. The board is asking for clarification from any applicants that are having documents notarized by a notary that is not in the same state & /or country.

### Supervisor/Direct Supervisor

Applicants must have their *direct supervisor* sign their affidavit of supervised work experience. There are too many variables if it is not completed by the direct supervisor.

**PUBLIC COMMENT**

None

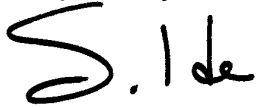
**NEXT SCHEDULED MEETING**

The next meeting will be held September 19, 2012, at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

**ADJOURNMENT**

A motion was made by Mr. Mosch, seconded by Mr. Cohee, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:38am.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'S. Ide'.

Shelly Ide  
Administrative Specialist II